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FINANCE DEPARTMENT

NOTIFICATION

The 2nd March, 2023

S.R.O. No. 116/2023 — In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19829-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1133 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 295/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 33725-FIN-CT1-TAX-0001/2022, dated the 31st December, 2022 published in the Extraordinary issue No.3638 of the *Odisha Gazette*, dated the 31st December, 2022 bearing **S.R.O. No. 799/2022**, namely:—

In the said notification, -

- (i) in Schedule I –2.5%, against Serial Number 91A, in column (3), for the entry, the following entry shall be substituted, namely: —

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II –6%, after Serial Number 186 and entries relating thereto, the following Serial Number and entries shall be inserted, namely: -

“186A	8214	Pencil sharpeners”;
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- (iii) in Schedule III –9%, against Serial Number 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall be deemed to have come into force with effect from dated the 1st day of March, 2023.

[No.6841—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Under Secretary to Government